

**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**For the Year Ended June 30, 2005**

	Central Services Fund	Group Hospital Insurance Fund
Cash flows from operations:		
Receipts from customers	\$ 5,189,761	\$ ---
Premiums received	---	56,102,135
Payments to suppliers	(4,973,818)	(4,782,639)
Cash payments to employees	(1,063,515)	---
Claims paid	---	(44,275,362)
Net cash provided by (used in) operating activities	(847,572)	7,044,134
Cash flows from noncapital financing activities:		
Transfers from other funds	129,009	---
Transfers to other funds	---	(700,692)
Net cash provided by (used in) noncapital financing activities	129,009	(700,692)
Cash flows from capital and related financing activities:		
Acquisition of capital assets	(41,978)	---
Net cash used in capital and related financing activities	(41,978)	---
Cash flow from investing activities:		
Interest and investment earnings	---	---
Net cash provided by (used in) investing activities	---	---
Net increase (decrease) in cash and cash equivalents	(760,541)	6,343,442
Cash and cash equivalents, June 30, 2004	1,113,944	14,289,066
Cash and cash equivalents, June 30, 2005	\$ 353,403	\$ 20,632,508

Group Life Insurance Fund	Tort Liability Fund	Employer Insurance Fund	Total
\$ ---	\$ ---	\$ ---	\$ 5,189,761
2,206,645	305,650	4,529,232	63,143,662
---	---	---	(9,756,457)
---	---	---	(1,063,515)
(2,134,969)	(620,937)	(3,504,117)	(50,535,385)
71,676	(315,287)	1,025,115	6,978,066
---	---	250,000	379,009
---	---	(292,045)	(992,737)
---	---	(42,045)	(613,728)
---	---	---	(41,978)
---	---	---	(41,978)
31,509	---	---	31,509
31,509	---	---	31,509
103,185	(315,287)	983,070	6,353,869
1,310,167	3,389,466	2,247,543	22,350,186
\$ 1,413,352	\$ 3,074,179	\$ 3,230,613	\$ 28,704,055
			(continued)

**Internal Service Funds**  
**Combining Statement of Cash Flows (continued)**  
**For the Year Ended June 30, 2005**

	Central Services Fund	Group Hospital Insurance Fund
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:		
Operating Income (loss)	\$ (128,926)	\$ 8,425,989
Adjustments:		
Depreciation	94,454	---
Changes in assets and liabilities:		
Accounts payable and accrued liabilities	(558,423)	(312,126)
Sick and annual leave	(153,340)	---
Deferred revenue	---	(16,997)
Insurance claims payable	---	(1,101,000)
Deposits	---	(120,638)
Accounts receivable and accrued revenues	(63,843)	168,906
Inventories	(37,494)	---
Total adjustments	(718,646)	(1,381,855)
Net cash provided by (used in) operating activities	\$ (847,572)	\$ 7,044,134
Noncash investing, capital, and financing activities:		
Capital assets, net transferred to General Funds	\$ 217,855	

<u>Group Life Insurance Fund</u>	<u>Tort Liability Fund</u>	<u>Employer Insurance Fund</u>	<u>Total</u>
<u>\$ (452,488)</u>	<u>\$ 75,663</u>	<u>\$ 822,792</u>	<u>\$ 8,743,030</u>
---	---	---	94,454
572,826	(4,230)	161,222	(140,731)
---	---	---	(153,340)
(48,597)	---	---	(65,594)
---	(406,720)	(9,420)	(1,517,140)
---	---	---	(120,638)
(65)	20,000	50,521	175,519
---	---	---	(37,494)
<u>524,164</u>	<u>(390,950)</u>	<u>202,323</u>	<u>(1,764,964)</u>
<u>\$ 71,676</u>	<u>\$ (315,287)</u>	<u>\$ 1,025,115</u>	<u>\$ 6,978,066</u>